

### 3.40.030 Resellers of Telecommunications

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#### **3.40.030 – Resellers of Telecommunications**

If a person who originates or receives telecommunications in the city claims to be a reseller of such telecommunications, such person shall apply to the city for a resale number. Such applicant shall state facts which will show the city why such applicant is not liable for tax under this ordinance on any of such purchases and shall furnish such additional information as the city may reasonably require.

Upon approval of the application, the city shall assign a resale number to the applicant and shall certify such number to the applicant. The city may cancel any number which is obtained through misrepresentation, or which is used to send or receive such telecommunications tax-free, when such actions in fact are not for resale, or which no longer applies because of the person's having discontinued the making of resales.

Except as provided hereinabove in this Section, the act or privilege of sending or receiving telecommunications in this State shall not be made tax-free on the ground of being a sale for resale unless the person has an active resale number for the city of St. Charles and furnishes that number to the retailer in connection with certifying to the retailer that any sale to such person is non-taxable because of being for resale.

(1998-M-37 : § 1)